

# **Exhibit 17**

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Roger Lehman – August 10, 2021

Page 281

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK  
MASTER DOCKET 18-MD-2865 (LAK)  
CASE NO. 18-CV-09797

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IN RE: )  
 )  
 )  
CUSTOMS AND TAX ADMINISTRATION OF )  
THE KINGDOM OF DENMARK )  
(SKATTEFORVALTNINGEN) TAX REFUND )  
SCHEME LITIGATION )  
----- )

C O N F I D E N T I A L  
SUBJECT TO THE PROTECTIVE ORDER

REMOTE VTC VIDEOTAPED DEPOSITION UNDER ORAL  
EXAMINATION OF  
ROGER LEHMAN  
VOLUME II  
DATE: August 10, 2021

REPORTED BY: MICHAEL FRIEDMAN, CCR

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9 (Pages 310 to 313)

<p style="text-align: right;">Page 310</p> <p>1 MR. LOPICCOLO: Objection to form.</p> <p>2 A If I had not received an opinion</p> <p>3 until after 2015, I agree. It could not have</p> <p>4 given me comfort in 2015.</p> <p>5 Q Are you sure -- having looked at</p> <p>6 this e-mail, are you sure you received a tax</p> <p>7 opinion from Skadden Arps?</p> <p>8 A That, I am sure of, yes.</p> <p>9 Q You mentioned yesterday that when</p> <p>10 your plans purchased Danish securities, you</p> <p>11 were not aware of who the sellers of the</p> <p>12 securities were.</p> <p>13 Is that right?</p> <p>14 A That's right.</p> <p>15 Q Do you know if there was any deal</p> <p>16 or agreement made with the sellers of the</p> <p>17 securities to split any profits from the</p> <p>18 refunds that were received?</p> <p>19 MR. LOPICCOLO: Objection to form.</p> <p>20 A No.</p> <p>21 Q Did you ever have any conversations</p> <p>22 with anyone at Solo Capital about any kind of</p> <p>23 deal like that?</p> <p>24 A No.</p> <p>25 Q You also mentioned yesterday that</p>	<p style="text-align: right;">Page 311</p> <p>1 you had some apartments in New York City?</p> <p>2 A Yes.</p> <p>3 Q How many apartments did you have in</p> <p>4 New York City from 2013 to 2015?</p> <p>5 A I moved, I think, yearly.</p> <p>6 But -- so maybe one in '13 and one in '14 and</p> <p>7 one in '15.</p> <p>8 Q Okay. But not multiple apartments</p> <p>9 at one time?</p> <p>10 A No.</p> <p>11 Q Did you share an apartment at any</p> <p>12 time with Sanjay Shah?</p> <p>13 A Yes. At one point, we got an</p> <p>14 apartment, and I believe signed the lease</p> <p>15 together, although he rarely, if ever, stayed</p> <p>16 there.</p> <p>17 Q Where was that apartment located?</p> <p>18 A On 21st Street and Park Avenue</p> <p>19 South.</p> <p>20 Q Do you recall the number of the</p> <p>21 building?</p> <p>22 A I think 49 East 21st Street, but</p> <p>23 I'm not positive.</p> <p>24 Q How long did you have that</p> <p>25 apartment with Mr. Shah?</p>
<p style="text-align: right;">Page 312</p> <p>1 A One year.</p> <p>2 Q Do you recall what period of time</p> <p>3 that was?</p> <p>4 A No.</p> <p>5 Q Who paid the rent?</p> <p>6 A I believe he did.</p> <p>7 Q Are you aware that Sanjay Shah and</p> <p>8 Mark Paterson have been criminally indicted</p> <p>9 in Denmark and Germany?</p> <p>10 A I believe I was aware that they</p> <p>11 were indicted in Denmark.</p> <p>12 Q Have you spoken to Sanjay Shah</p> <p>13 about that indictment?</p> <p>14 A Definitely not.</p> <p>15 Q Have you spoken to Mark Paterson</p> <p>16 about the indictment?</p> <p>17 A No.</p> <p>18 Q Do you have any concerns about</p> <p>19 whether the trading program that you were</p> <p>20 involved with was a legitimate trading</p> <p>21 program?</p> <p>22 MR. LOPICCOLO: Objection to form.</p> <p>23 A No. In fact, after my several days</p> <p>24 of interview with SOIK, the criminal division</p> <p>25 of, I think, the plaintiff here, the Kingdom</p>	<p style="text-align: right;">Page 313</p> <p>1 of Denmark, they gave me a letter saying that</p> <p>2 there will be no criminal proceedings against</p> <p>3 me.</p> <p>4 And they provided the reasoning</p> <p>5 that I would -- they do not believe I could</p> <p>6 possibly be found guilty of fraud.</p> <p>7 Q All right. So my question was: Do</p> <p>8 you have any concerns that the trading itself</p> <p>9 was legitimate?</p> <p>10 A No. I never saw or heard anything</p> <p>11 to make me concerned.</p> <p>12 Q The criminal indictment of Mr. Shah</p> <p>13 doesn't raise any questions in your mind?</p> <p>14 MR. LOPICCOLO: Objection to form.</p> <p>15 A Whether it does or doesn't, I've</p> <p>16 never seen any facts or heard any facts to</p> <p>17 make me concerned.</p> <p>18 Q Are you familiar with the company,</p> <p>19 Tradition Securities?</p> <p>20 A Yes.</p> <p>21 Q Did there come a time when you</p> <p>22 assisted employees of Tradition in onboarding</p> <p>23 at Solo Capital?</p> <p>24 A Sorry. Somebody beeped right when</p> <p>25 you were saying that.</p>

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Page 518

1 C E R T I F I C A T E

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3 I, MICHAEL FRIEDMAN, a Certified Court  
4 Reporter and Notary Public, qualified in and for  
5 the State of New Jersey do hereby certify that  
6 prior to the commencement of the examination ROGER  
7 LEHMAN was duly sworn by me to testify to the truth  
8 the whole truth and nothing but the truth.

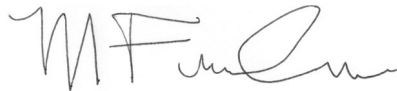
9 I DO FURTHER CERTIFY that the foregoing  
10 is a true and accurate transcript of the testimony  
11 as taken stenographically by and before me at the  
12 time, place and on the date hereinbefore set forth.

13 I DO FURTHER certify that I am neither a  
14 relative of nor employee nor attorney nor counsel  
15 for any of the parties to this action, and that I  
16 am neither a relative nor employee of such attorney  
17 or counsel, and that I am not financially  
18 interested in the action.

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MICHAEL FRIEDMAN, CCR of the

23

State of New Jersey

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License No: 30XI00228600

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Date: August 11, 2021